

There are many reasons to make Dublin, Ohio, your home. According to the City's Community Survey, the top three reasons residents choose to live in Dublin are quality of life, location and schools. All three of these attributes are made possible through funding provided by both income and property taxes.

As a Dublin resident, you may have questions about the sources of the City's revenue and how your tax dollars are spent. We hope that this page will provide you with a better understanding of:

- How the local income tax is administered
- How property taxes are calculated
- Funding sources for City services and programs
- Funding for capital improvement projects

Income Tax

The City of Dublin levies a 2% income tax on gross wages, salaries, and other personal service compensation as well as on the net profits of Dublin businesses. However, the City does provide 100% credit up to 2% for taxes paid to the workplace municipality.

The local income tax is first assessed and collected by the municipality in which the taxpayer is employed. For example, a Dublin resident who is employed within the City of Columbus has 2.5% withheld from his/her paycheck. This amount is remitted to the City of Columbus. The City of Dublin, recognizing that this resident has already paid at least 2% to another municipality, does not assess any additional income tax.

For residents who work in a city that has a tax rate of less than Dublin's 2%, the difference between what they paid their workplace municipality through withholding and 2% of the wages is due to the City of Dublin. For example, a resident who works in Gahanna, where the income tax rate is 1.5%, will owe an additional .5% to the City of Dublin.

Central Ohio Income Tax Rates	
Columbus	2.5%
Dublin	2.0%
Gahanna	1.5%
Grove City	2.0%
Hilliard	2.0%
Westerville	2.0%
Worthington	2.5%

Since the local income tax is first assessed at the workplace municipality, the business base within the City of Dublin is extremely important. For this reason, efforts to strengthen and diversify the business base are essential to the fiscal well-being of the City.

Electronic filing is available for all City residents. Please visit the City's website at dublinohiousa.gov/taxation/e-file or call 614.410.4431 for additional information.

Did you know?

More than 75% of Dublin's residents work outside the City of Dublin. Therefore, the majority of the income tax received by the City of Dublin is from non-residents.

Property Taxes

Property taxes are based on the taxable value of your property, as determined by the County Auditor, as well as the tax rate where the property is located.

The following table shows the effective tax rate for 2012 (collected in 2013) on residential and commercial property within each of the taxing districts in the City of Dublin. The effective tax rate is based on each \$1,000 of assessed valuation:

Taxing District (Franklin County)	Residential Tax Rate	Commercial Tax Rate
273 – Washington Township/Dublin City Schools	91.97	98.21
274 – Washington Township/Hilliard City Schools	92.24	99.91
275 – Washington Township/Jonathan Alder Local Schools	60.47	62.14

Taxing District (Delaware County)	Residential Tax Rate	Commercial Tax Rate
10 – Dublin City Schools	78.56	84.64

Taxing District (Union County)	Residential Tax Rate	Commercial Tax Rate
39 – Washington Township/Dublin City Schools	80.15	86.54
16 – Washington Township/Hilliard City Schools	80.42	88.24
40 – City of Dublin/Dublin City Schools	70.49	76.44

The majority of Dublin residents reside within tax district 273, which is served by Dublin City Schools and located within Washington Township. Property owners within this district will pay \$91.97 per \$1,000 of taxable property value. (The taxable property value is based on 35% of the market value of the property.) Therefore, for every \$100,000 in market value, the property owner will pay approximately \$3,219 in property taxes.

Each County treasurer collects the property taxes which are then distributed to the taxing entities which can include the local school district, local joint vocational school district, the County, township fire departments, and other entities, as approved by voters. Property taxes collected for properties within tax district 273 are distributed by Franklin County in the following manner:

Property Tax Distribution	
Taxing District 273	
Franklin County -	
General Fund	1.6%
Children's Services	5.3%
Alcohol, Drug & Mental Health Services	2.4%
MRDD	7.6%
Metro Parks	0.8%
Columbus Zoo	0.8%
Senior Options	1.4%
School District - Dublin City Schools	62.2%
Township - Washington Township	11.1%
Vocational School - Central Ohio JVS	1.7%
City/Village - City of Dublin	2.1%
Columbus Metropolitan Library	3.0%

Information regarding your property valuation or property taxes can be directed to one of the following County Auditors (based on the location of your property):

Franklin County Auditor - www.franklincountyauditor.com 614.525.4663

Union County Auditor – www.co.union.oh.us 937.645.3003

Delaware County Auditor – www.co.delaware.oh.us 740.833.2900

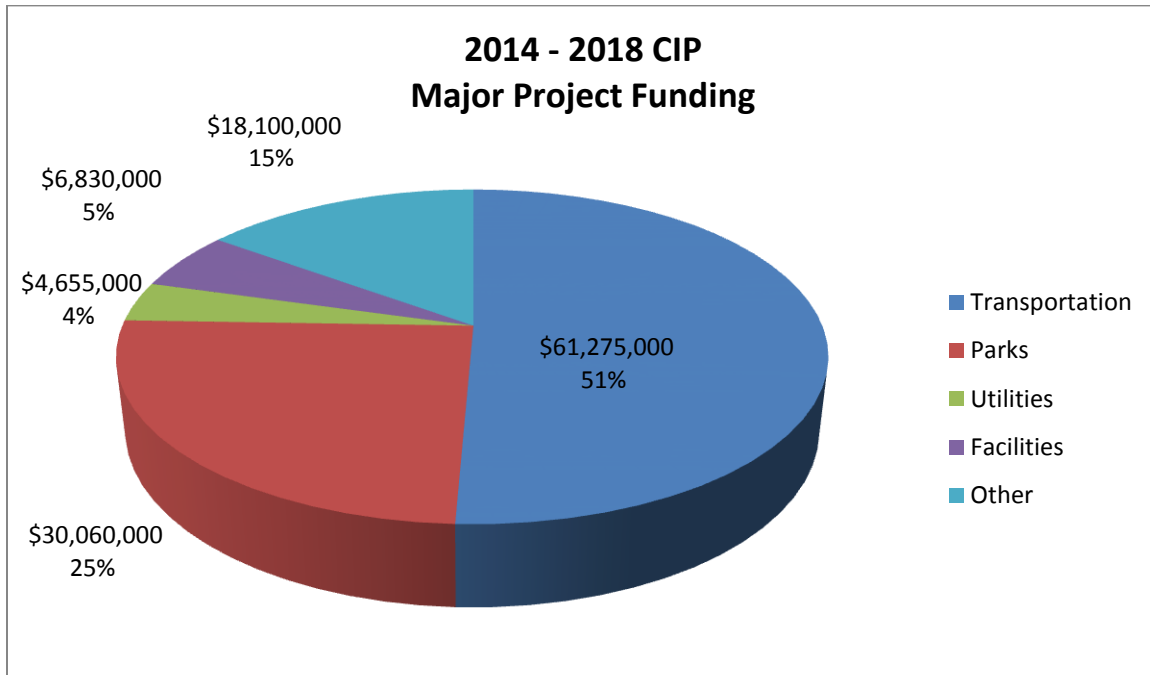
Did you know?

The City of Dublin and Dublin City Schools are two separate entities, each with their own independent elected officials and budgets. The Dublin City Schools can be reached at www.dublinschools.net or 614.764.5913.

Capital Improvement Program

Dublin's Capital Improvement Program (CIP) is a five-year outlook for anticipated capital projects that is reviewed and updated annually. The CIP establishes a fiscally sound plan for Dublin's future investment in capital infrastructure and provides financial guidelines that identify available revenue sources, debt capacity and policies for projecting revenues and designated reserves are maintained.

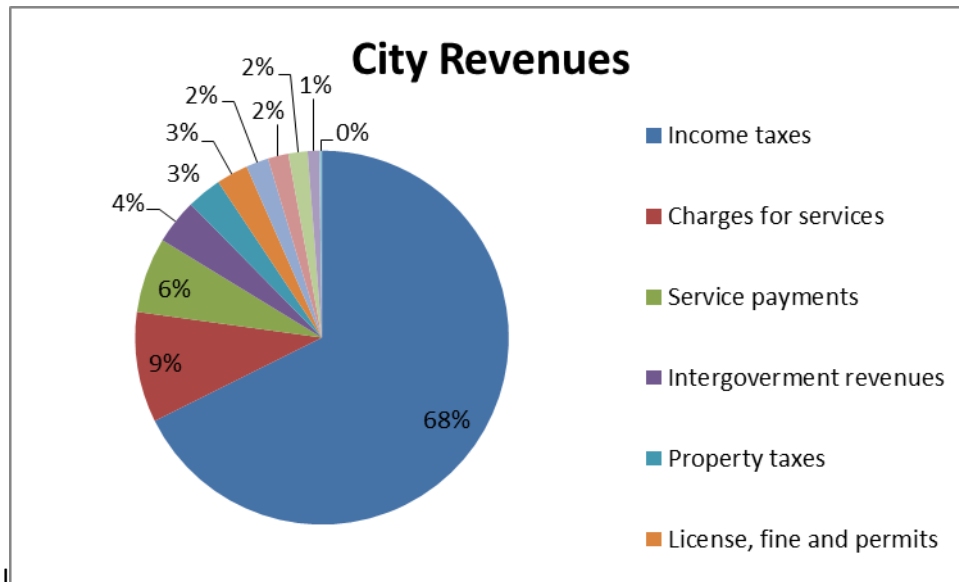
The 2014-2018 CIP projects are anticipated to add about \$120.9 million in capital improvements to Dublin within the next five years.



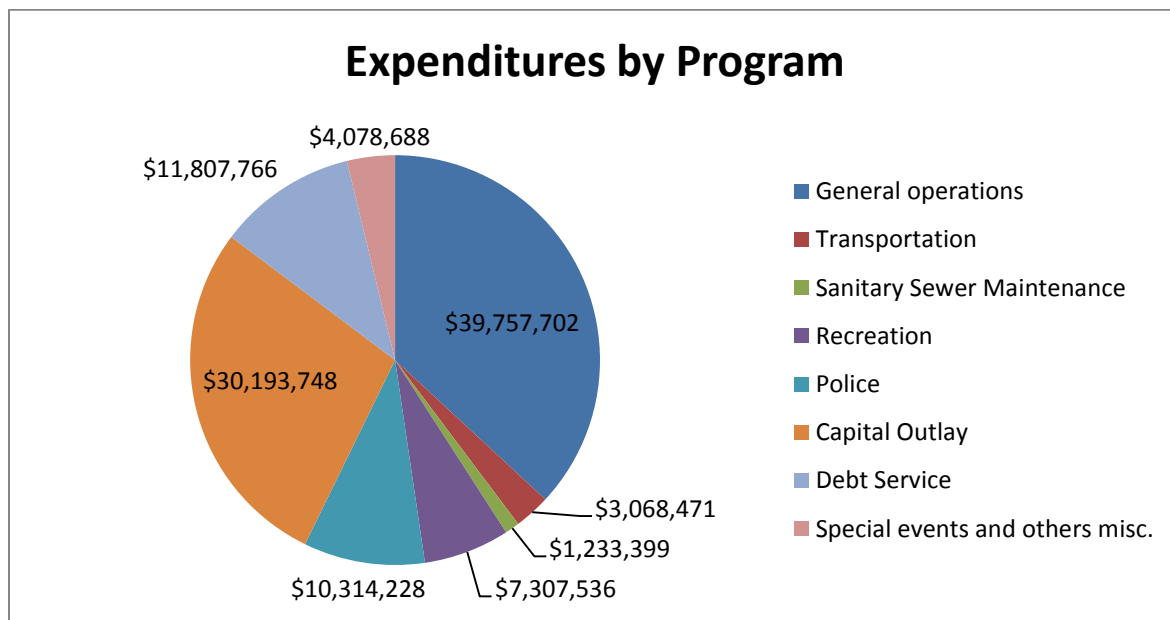
Funding for City Services & Programs

The City is proud of the high quality services that are provided and the programs that are offered to its residents. The ability to fund those services and programs is made possible through our strong tax base, which, as indicated in the chart below, is the City's primary source of revenue. Of the amount collected, 25% is dedicated to fund capital improvements.

The following table shows the major revenue sources:



The City's most significant expenditure is on general operations and capital outlay. Other expenditures include debt service, safety, recreation, transportation, and utility services (water and sewer).



It is the City's objective to continue delivering high quality services in the most efficient manner while preserving financial flexibility for other opportunities as they come up.

The Comprehensive Annual Financial Report (CAFR) provides a detailed presentation of the City's financial position. It is audited annually in accordance with Ohio Revised Code. Links to the 2012 CAFR, as well as prior years audited financials are available on the Ohio Auditor of State's website (www.auditor.state.oh.us).

